

## **EXHIBIT F**

# Westridge/WG Trading Enhanced S&P 500 Index Strategy

**Viacom's Initial \$5,000,000 Investment**

80% of the investment goes to WG Trading Company

Note: Viacom is not directly invested in the L.P., but has provided WG Trading with cash to invest in the partnership in exchange for a promissory note.

20% of the investment goes to Westridge Capital

**\$1,000,000 Goes to Westridge Capital**

**\$4,000,000 Goes to WG Trading Company L.P.**

**\$200,000 invested in Treasury bills and custodied at Morgan Stanley in a margin account.**

These assets provide the necessary margin to buy S&P 500 futures contracts to equitize the investment (provides \$5,000,000 in S&P 500 exposure for the investment).

Westridge Capital will have the discretion to transfer funds to the margin account as needed for margin requirements.

**\$800,000 invested in short-term instruments and custodied at Mellon Trust.**  
These short-term assets are used to provide funding for margin calls.

**WG Trading conducts index arbitrage trading with the S&P 500 and S&P 400 in an attempt to outperform the return of LIBOR.**

Since the index arbitrage investment is equitized by Westridge Capital, when WG Trading outperforms LIBOR, the investment in totality outperforms the S&P 500 Index.

The partnership is custodied at Merrill Lynch (the clearing broker). The value will be reported by WG Trading and reflected on the Mellon statement.